

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: **November 21, 2002**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: **Form 4340 Certificate of Assessments, and Payments, consisting of 2 page(s), of taxpayer(s) named herein in respect to the taxes specified, is a true and complete transcript for the period(s) stated, and all assessments, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification are shown therein.**
Sidney E Smith, 226 Shawnee Dr, Erie PA 16505, for Tax Period(s) 9812 Form 709.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



Paul L. Czarnecki
**PAUL L. CZARNECKI
ACCOUNTING CONTROL/SERVICES OPERATIONS
MANAGER
PHILADELPHIA SUBMISSION PROCESSING CENTER**

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

SIDNEY E JR SMITH

EIN/SSN: -2495

TYPE OF TAX: U.S. GIFT TAX RETURN
 FORM: 709 TAX PERIOD: DEC 1998

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-15-1999	RETURN FILED 28509-050-70000-9 199910	262,243.00		03-22-1999
04-15-1999	PAYMENT WITH RETURN		262,243.00	
10-17-2001	RECEIVED POA/TIA			
12-28-2001	SUBSEQUENT PAYMENT		360,803.00	
02-05-2002	REMOVED POA/TIA			
	ADDITIONAL TAX ASSESSED BY EXAMINATION AGREED AUDIT DEFICIENCY PRIOR TO 30 OR 60 DAY LETTER 17547-444-00013-2 200208	360,803.00		03-04-2002
03-04-2002	RENUMBERED RETURN 17547-444-00013-2			
04-2002	LEGAL SUIT PENDING			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

SIDNEY E JR SMITH

EIN/SSN:

-2495

TYPE OF TAX: U.S. GIFT TAX RETURN
FORM: 709 TAX PERIOD: DEC 1998

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: PAUL L. CZARNECKI

TITLE: ACCOUNTING CONTROL/SERVICES OPERATIONS MANAGER

DELEGATION ORDER: 11

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 11/15/2002

FORM 4340 (REV. 01-2002)

PAGE 2